

SUNDARAM & SRINIVASAN

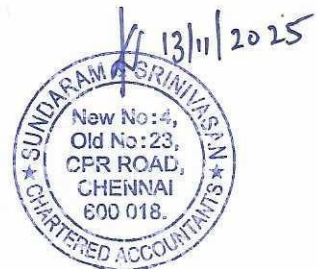
CHARTERED ACCOUNTANTS
23, C.P. RAMASWAMY ROAD,
ALWARPET, CHENNAI - 600 018.

Independent Limited Auditor's Review Report on Consolidated unaudited financial results of Shankara Building Products Limited, Bengaluru and its subsidiaries for the quarter ended September 30, 2025 and Year to date results for the period ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors,
Shankara Building Products Limited, Bengaluru.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Shankara Building Products Limited, Bengaluru ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2025 and year-to-date viz. April 01, 2025 to September 30, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at their meeting held on November 13, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules thereunder and other accounting principles generally accepted in India.

Our responsibility is to express a conclusion on the Statement based on our review.



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3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

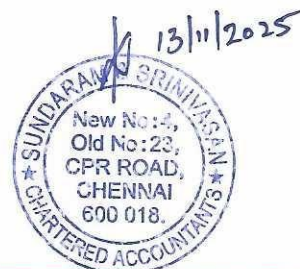
4. The Statement includes the results of the following entities:

A. Parent Company

Shankara Building Products Limited, Bengaluru

B. Subsidiary Companies

- (i) Vishal Precision Steel Tubes and Strips Private Limited, Hoskote
- (ii) Taurus Value Steel & Pipes Private Limited, Kutbullapur Mandal



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(iii) Centurywells Roofing India Private Limited,
Kancheepuram

(iv) Steel Network (Holdings) Pte Limited, Singapore

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Companies Act, 2013, as amended read with relevant Rules thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

6. Emphasis of Matters

We draw attention to Note No 4 of the Statement which describes the Scheme of Arrangement (Demerger) approved by the Hon'ble NCLT, Bengaluru Bench with appointed date April 1, 2024 and effective date being September 09, 2025.



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The Statement has been prepared giving effect to the Scheme accordingly.

Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial results of three subsidiaries included in the consolidated unaudited financial results, whose interim financial information / results reflect total assets of Rs. 518.77 Crores as at September 30, 2025 (before consolidation adjustments) and total revenue of Rs. 283.89 Crores and Rs. 611.00 Crores, total profit / (loss) after tax of Rs. 0.43 Crores and Rs. 2.79 Crores and total comprehensive income / (loss) of Rs. 0.44 Crores and Rs. 2.80 Crores for the quarter ended September 30, 2025 (before consolidation adjustments) and for the period from April 01, 2025 to September 30, 2025 (before consolidation adjustments) respectively and cash inflows (net) of Rs. 1.42 Crores for the period from April 01, 2025 to September 30, 2025 (before consolidation adjustments) as considered in the consolidated unaudited interim financial results.

These financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.



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8. The consolidated unaudited financial results include the interim financial results / information of one overseas subsidiary which has not been reviewed by its auditors and are based solely on management certified accounts, whose financial results / information reflect total assets of Rs.0.00 Crores as at September 30, 2025 (before consolidation adjustments) and total revenue of Rs 0.00 Crores and Rs 0.00 Crores total loss after tax of Rs. 0.00 Crores and Rs. 0.00 (Rs 22054) Crores and total comprehensive loss of Rs.0.00 Crores and Rs. 0.00 Crores (Rs 22054) for the quarter ended September 30, 2025 (before consolidation adjustments) and for the period from April 01, 2025 to September 30, 2025 (before consolidation adjustments) respectively and cash outflow of Rs. 0.00 (- Rs 22,054) Crores for the period from April 01, 2025 to September 30, 2025, (before consolidation adjustments) as considered in the consolidated unaudited interim financial results. The Parent Company's Management has converted this financial information from accounting principles generally accepted in that Country to Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. We reviewed these conversion adjustments made by the Parent Company's Management. Our conclusion in so far as it relates to such overseas subsidiary is based on the aforesaid conversion adjustments made by the Parent Company's Management and reviewed by us. According to the information and explanation given to us by the Management, this interim financial information is not material to the Group.



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Our conclusion on the Statement is not modified in respect of the above matters.

9. Other Matters

The figures for the year ended 31st March 2025 prior to the scheme of demerger were audited by us vide our audit report dated 16th May 2025,

Pursuant to the Scheme of Arrangement (Demerger) refer Note no. 6 the results of the demerged undertaking have been excluded and the figures for the quarter ended 30th June 2025, Quarter ended 30th September 2024, half year ended 30th September 2024 and year ended 31st March 2025 have been restated by the management to represent only the continuing business of the Company and accordingly, the figures are not comparable with the previously published financial results for the respective periods.

The accompanying Statement shows these restated figures, which were reviewed by us

Our conclusion on the Statement is not modified in respect of this matter

For Sundaram & Srinivasan,
Chartered Accountants
Firm's Registration Number: 004207S

K. Srinivas

Srinivasan K
Partner
Membership no.: 209120

ICAI UDIN: 25209120BMKM XF 9825

Place : Chennai
Date: November 13, 2025



Shankara Building Products Limited

CIN: L26922KA1995PLC018990

Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001

Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com

Ph: 080 4011 7777, Fax- 080 4111 9317

(Rs. In Crores)

Statement of Consolidated unaudited financial results for the quarter and half year ended 30th September 2025

Particulars	For the quarter ended			For the half year ended		For the year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Restated (Refer Note No.6)	Restated (Refer Note No.6)	Unaudited	Restated (Refer Note No.6)	Restated (Refer Note No.6)
1 Revenue From Operations	279.91	323.20	337.29	603.11	672.49	1,362.47
2 Other Income	0.13	0.36	1.16	0.49	1.66	2.35
3 Total Income (1+2)	280.04	323.56	338.45	603.60	674.15	1,364.82
4 Expenses						
a) Cost of materials consumed	267.86	307.94	335.10	575.80	659.03	1,336.80
b) Purchases of Stock-in-Trade						
c) Changes in inventories of finished goods and Stock-in-Trade	(1.93)	(0.55)	(11.50)	(2.48)	(12.70)	(27.67)
d) Employee benefits expense	2.34	1.91	3.02	4.25	5.81	7.65
e) Finance costs	3.42	3.03	1.87	6.45	4.26	9.99
f) Depreciation and amortization expense	2.05	2.04	2.17	4.09	4.38	8.65
g) Other expenses	12.22	8.01	5.90	20.23	11.51	27.25
Total expenses (4)	285.96	322.38	336.56	608.34	672.29	1,362.67
5 Profit before exceptional items and tax [3-4]	(5.92)	1.18	1.89	(4.74)	1.86	2.15
6 Exceptional items						
7 Profit/(loss) before tax (5+6)	(5.92)	1.18	1.89	(4.74)	1.86	2.15
8 Tax expense:						
(a) Current tax	0.21	0.94	0.75	1.15	1.17	1.99
(b) Tax - earlier years						0.05
(c) Deferred tax	(0.97)	(0.18)	0.28	(1.15)	0.47	0.90
Total Tax Expenses	(0.76)	0.76	1.03	0.00	1.64	2.94
9 Profit/(loss) for the period (7-8)	(5.16)	0.42	0.86	(4.74)	0.22	(0.79)
10 Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to profit or loss from operations - Re-measurements of the defined benefit plans	0.01	(0.00)	(0.05)	0.01	(0.03)	0.01
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.00)	0.00	0.00	(0.00)	0.01	(0.00)
Total A	0.01	(0.00)	(0.05)	0.01	(0.02)	0.01
(i) Items that will be reclassified to profit or loss from operations - Exchange differences in translating the financial statements of a foreign operation						
B (For quarter ended 30th June 2025 -Rs.1,781/-, for quarter ended 30th September 2024-Rs.19,609/- and for the half year ended 30th September 2024-Rs.24,202/-)	(0.02)	0.00	0.00	(0.02)	0.00	(0.01)
(ii) Income tax relating to items that will be reclassified to profit or loss						
Total B	(0.02)	0.00	0.00	(0.02)	0.00	(0.01)
Total Other Comprehensive Income/(Loss) (A+B)	(0.01)	(0.00)	(0.05)	(0.01)	(0.02)	(0.00)
11 Total Comprehensive Income/(loss) (9+10)	(5.17)	0.42	0.81	(4.75)	0.20	(0.79)
12 Total Profit/(loss) for the period attributable to:						
- Owners of the parent	(5.16)	0.42	0.86	(4.74)	0.22	(0.79)
- Non-controlling interest	(5.16)	0.42	0.86	(4.74)	0.22	(0.79)
13 Other comprehensive income/(loss) for the period attributable to:						
- Owners of the parent	(0.01)	(0.00)	(0.05)	(0.01)	(0.02)	(0.00)
- Non-controlling interest	(0.01)	(0.00)	(0.05)	(0.01)	(0.02)	(0.00)
14 Total comprehensive income/(loss) for the period attributable to:						
- Owners of the parent	(5.17)	0.42	0.81	(4.75)	0.20	(0.79)
- Non-controlling interest	(5.17)	0.42	0.81	(4.75)	0.20	(0.79)
15 Paid-up Equity share capital	24.25	24.25	24.25	24.25	24.25	24.25
Face Value per share (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve excluding revaluation reserve - Other equity						386.71
16 Earnings per share (Face Value of Rs.10/- each) (Not annualised/Annualised for the year ended 31-03-2025)						
Basic (in Rs.)	-2.13	0.17	0.36	-1.95	0.09	-0.33
Diluted (in Rs.)	-2.13	0.17	0.36	-1.95	0.09	-0.33

See accompanying notes to the Financial Results

Place : Bengaluru

Date : 13th November, 2025



By order of the Board
SUKUMAR SRINIVAS
Managing Director

Shankara Building Products Limited

CIN: L26922KA1995PLC018990

Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001

Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com


Ph: 080 4011 7777, Fax- 080 4111 9317

Consolidated statement of assets and liabilities as at 30th September 2025

(Rs. In Crores)

Particulars		As at 30.09.2025	As at 31.03.2025
		Unaudited	Restated (Refer Note No.6)
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	241.18	233.59
	(b) Capital work-in-progress	15.33	1.66
	(c) Investment Property	8.27	8.59
	(d) Right-of-use Asset		
	(e) Goodwill on Consolidation	14.04	14.04
	(f) Other Intangible assets		
	(g) Intangible assets under development		
	(h) Financial Assets		
	(i) Trade receivables	6.83	2.28
	(ii) Loans		
	(iii) Other financial assets	2.71	2.66
	(i) Deferred tax Assets		
	(j) Other non-current assets	8.96	7.62
	Total Non current assets	297.32	270.44
2	Current assets		
	(a) Inventories	241.72	195.94
	(b) Financial Assets		
	(i) Trade receivables	57.83	47.82
	(ii) Cash and cash equivalents	2.57	1.15
	(iii) Bank balances other than (ii) above	6.27	5.30
	(iv) Other financial assets	0.75	0.67
	(c) Current Tax Asset (Net)	3.65	2.93
	(d) Other current assets	59.31	49.09
	Total current assets	372.10	302.90
	Total Assets	669.42	573.34
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	24.25	24.25
	(b) Other Equity	414.60	386.71
	Total Equity	438.85	410.96
	Liabilities		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ia) Lease Liabilities		
	(ii) Other financial liabilities	0.15	0.12
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	12.05	13.21
	Total Non-current liabilities	12.20	13.33
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	63.63	46.97
	(ia) Lease Liabilities		
	(ii) Trade payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises and		
	(B) Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	151.20	98.13
	(iii) Other financial liabilities	2.58	2.52
	(b) Other current liabilities	0.74	1.32
	(c) Provisions	0.22	0.11
	(d) Current Tax Liabilities (Net)		
	Total current liabilities	218.37	149.05
	Total Equity and Liabilities	669.42	573.34

See accompanying notes to the Financial Results

By order of the Board
SUKUMAR SRINIVAS

Managing Director

Place : Bengaluru

Date : 13th November, 2025



(Rs. In Crores)

Particulars	For the period ended 30.09.2025	For the period ended 30.09.2024
	Unaudited	Restated (Refer Note No.6)
Cash flow from operating activities		
Profit before tax for the period	(4.74)	1.87
Adjustments to reconcile profit before tax to net cash flow:		
Depreciation and amortization expense	4.09	4.38
Profit on sale of property, plant and equipment/Investment property	(0.05)	(0.25)
Interest income	(0.10)	(0.13)
Write off of property, plant and equipment	0.98	-
Provision for doubtful debts written back	-	(0.76)
Interest expense on borrowings	6.45	4.26
Interest on Lease liability	-	(0.01)
Loss Allowance for doubtful trade receivables	4.63	-
Bad Debts written off	-	0.37
Operating profit before working capital changes	11.26	9.73
Adjustments for:		
Decrease/ (Increase) in inventories	(45.78)	(53.26)
Decrease/ (Increase) in trade receivables	(19.05)	3.20
Decrease/ (Increase) in loans and other financial assets	0.20	0.11
Decrease/ (Increase) in other current assets	(7.33)	(14.25)
Decrease/ (Increase) in other non-current assets	0.07	(0.13)
(Decrease)/ Increase in trade payables	52.94	28.23
(Decrease)/ Increase in other financial liabilities	(0.23)	(0.22)
(Decrease)/ Increase in other current liabilities	(0.63)	(0.42)
(Decrease)/Increase in provisions	0.09	0.04
Cash flow from/(used in) operations	(8.46)	(26.97)
Income taxes paid	(1.83)	(1.26)
Net cash flows from/(used in) operating activities (A)	(10.29)	(28.23)
Cash flow from investing activities		
Consideration paid for purchase of property, plant and equipment (including capital work-in-progress, capital advance and Investment property)	(27.81)	(3.80)
	0.43	1.19
Proceeds from sale of property, plant and equipment/ Investment property		
(Purchase)/proceeds from maturity of bank deposits/ unclaimed dividend	(0.02)	(0.08)
Bank deposits not considered as cash and cash equivalents (net)	(0.95)	(0.05)
Interest receipt	0.14	0.13
Net cash flows from/(used in) investing activities (B)	(28.21)	(2.61)
Cash flow from financing activities		
Principal element of lease payments	-	(0.34)
Non Current Borrowings availed/ (repaid)	(3.00)	(1.42)
Current Borrowings availed/ (repaid)	16.65	48.33
Interest paid	(6.39)	(4.12)
Unclaimed dividend - Transfer in/(out)	0.02	0.08
Dividends paid	(7.27)	(7.27)
Net cash from/(used in) financing activities (C)	0.01	35.26
Net increase/(decrease) in cash and cash equivalents(A+B+C)	(38.49)	4.42
Cash and cash equivalents - at the beginning of the period	1.15	0.74
Transfer between divisions	39.91	8.48
Cash and cash equivalents - at the end of the period	2.57	13.64

The above Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7.
See accompanying notes to the Financial Results

Place : BENGALURU
Date : 13th November 2025



By order of the Board
SUKUMAR SRINIVAS
Managing Director

Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2025

1. The above financial results for the quarter and half year ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on November 13, 2025. The above results have been subjected to limited review by the statutory auditors of the company.
2. The statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('The Ind AS'), prescribed under section 133 of the Companies Act, 2013.
3. The company conducts business operations along with its subsidiaries. The Consolidated financial results are prepared in accordance with the principles and procedures for the preparation and presentation of consolidated financial results as set out in the Accounting Standards as specified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS).
4. The scheme of arrangement amongst the Shankara Building Products Limited, Bengaluru, ("SBPL" or "Demerged Company") and Shankara BuildPro Limited Bengaluru ("SBL" or "Resulting Company") and their respective shareholders and creditors, was approved by the Board of Directors of the Demerged Company and the Resulting Company on 18 December 2023, providing for the demerger of the "Trading business" of the Demerged Company to the Resulting Company in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (the "Scheme").



Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2025

The Company has received order from Hon'ble National Company Law Tribunal, Bengaluru Bench ('NCLT') dated 21 August 2025 wherein the NCLT has approved the Scheme. The scheme has become effective on 9th September 2025 upon filing of the certified copies of the NCLT Order, sanctioning the scheme, with the respective jurisdictional Registrar of Companies.

The demerged company has given effect to the scheme by transferring specific income, expenses, assets, liabilities and reserves relating to trading business as prescribed in the scheme, comprised in the demerged Company and vested in the resulting Company, at the respective carrying values as appearing in the books of the demerged company with effect from 1st April 2024, being the appointed date.

Pursuant to the Scheme, SBL has issued and allotted equity shares to the shareholders of SBPL whose names appear on the register of members as on the record date Viz 24th September, 2025, One Equity share of Rs 10 each in SBL, as fully paid up for every equity share of Rs 10 each held by them in SBPL.

5. In terms of Clause 15 -Conduct of Operations/activities of the Demerged Undertaking of Demerged company till the effective date, of the Scheme, all the business activities and operations of the Demerged Undertaking were deemed to have been carried on by the Demerged Company for and on behalf of the Resulting Company during the period from the Appointed Date until the Effective Date.



Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2025

Accordingly, the use of premises owned by the Demerged Company, by the Resulting Company during this transitional period viz 1st April 2024 to 30th September 2025 has been treated as use for and on behalf of the Resulting Company, and no rent or lease income has been recognised in these financial statements for such use.

The previously published figures for the year ended March 31, 2025 of the demerged company were audited prior to the Scheme of Arrangement (Demerger) and included the results of the demerged undertaking.

6. Pursuant to the Scheme becoming effective the results of the demerged undertaking have been excluded from the previously published demerged company results and the figures for the quarter ended 30th June 2025, Quarter ended 30th September 2024, half year ended 30th September 2024, and year ended March 31, 2025 have been **restated by management to reflect only the remaining business of the demerged Company**, which have been reviewed by the Statutory auditors
7. Accordingly, these restated figures are **not comparable** with the previously published financial results.
8. Consequent to demerger there are no multiple segments. Hence segment information is not reported.



Shankara Building Products Limited

CIN: L26922KA1995PLC018990

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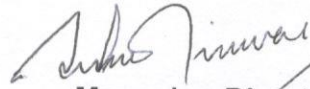
Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com

Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2025

9. Figures for the previous quarters/year ended figures have been regrouped, wherever necessary, to conform to the current year's classification.

By order of the Board

SUKUMAR SRINIVAS



Managing Director



Place : Bengaluru

Date : November 13, 2025